



Merrick Board of Equalization Minutes



January 13, 2015

The Merrick County Board of Equalization met Tuesday, January 13, 2015 at 4:50 p.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 4:50 p.m.

Moved Kucera, second Graves to convene as Board of Equalization at 4:50 p.m. Roll Call: All Ayes

Agenda: Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Graves, second Weller to approve the minutes of December 23, 2014. Roll Call: All Ayes.

Tax Corrections: Assessor Placke presented tax corrections #3684 for Banc of America Leasing & Capital because the property was sold in October, 2013 and #3685 for Wells Fargo Leasing Inc. because property was sold December 31, 2013. Moved Kucera, second Helgoth to approve tax corrections #3684 for Banc of America Leasing & Capital because the property was sold in October, 2013 and #3685 for Wells Fargo Leasing Inc. because property was sold December 31, 2013.

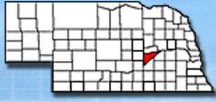
Exemption hearing: An Exemption Application for Nebraska Trails Foundation, Inc. for abandoned BNSF Railway in part of the E1/2NE1/4 in 10-13-6 was presented to the Board so that they can set a hearing. This will be used as a future recreation trail. Moved Graves, second Carlson to have an exemption hearing for the Exemption Application for Nebraska Trails Foundation, Inc. for abandoned BNSF Railway in part of the E1/2NE1/4 in 10-13-6. Roll Call: All Ayes.

Vehicle exemption: An Application for Exemption for Heartland Evangelical Free Church for a 2007 Chevrolet Van was presented for approval. Moved Graves, second Kucera to approve the Application for Exemption for Heartland Evangelical Free Church for a 2007 Chevrolet Van. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Helgoth to adjourn at 5:05 p.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



January 27, 2015

The Merrick County Board of Equalization met Tuesday, January 27, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Weller to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Carlson led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

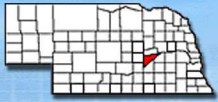
Minutes: Moved Kucera, second Helgoth to approve the minutes as published. Roll Call: All Ayes.

Tax Correction: Assessor Placke presented tax correction #3686 for Kris Erickson because of a data entry error. Moved Kucera, second Graves to approve tax correction #3686 for Kris Erickson because of a data entry error. Roll Call: All Ayes. Assessor Placke presented tax corrections #3687 ID 1217 Strobel Properties, #3688 ID 1218 Strobel Starostka Construction, #3689 ID 795 Strobel Construction Unlimited, #3690 ID 1095 Strobel Manufacturing, #3691 ID 1279 Strobel Starostka Transfer, #3692 ID 1123 Kent and Breanne Helgoth, #3693 ID 297 Church's Carpet Cleaning, #3694 ID 2271 Chris and Patricia Huston, #3695 ID 585 Jamie Beck, & #3696 ID 175 Monte Williams for personal property due to a computer glitch on a program outside of the Assessor's office for the Board's approval. The penalties were subtracted instead of added. These were the only ones because they filed late and had a penalty. There will be no interest if these are paid within 30 days. Moved Helgoth, second Kucera to approve all of the tax corrections except the #3692 ID 1123 for Kent and Breanne Helgoth. Roll Call: All Ayes. Moved Graves, second Weller to approve tax correction #3692 ID 1123 for Kent & Breanne Helgoth. Roll Call: Ayes: Carlson, Kucera, Kreachbaum, Weller, Graves, & Wiegert. Nays: None. Abstain: Helgoth.

Adjourn: Moved Kucera, second Graves to adjourn at 9:15 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



February 10, 2015

The Merrick County Board of Equalization met Tuesday, February 10, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Graves led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kucera, second Graves to approve the minutes as published. Roll Call: All Ayes.

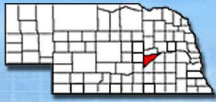
Hearing: Assessor Placke came before the Board and said there was no need a hearing because the City of Central City purchased the Nebraska Trails Foundation, Inc. property which is abandoned BNSF Railway in part of the E1/2NE1/4 in 10-13-6.

Vehicle Exemption: An Application for Exemption from Covenant Cedars Bible Camp for a 2014 Ford Transit Express was presented to the Board for approval. Moved Kucera, second Graves to approve the Application for Exemption from Covenant Cedars Bible Camp for a 2014 Ford Transit Express. Roll Call: All Ayes.

Adjourn: Moved Kreachbaum, second Helgoth to adjourn at 9:10 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



February 24, 2015

The Merrick County Board of Equalization met Tuesday, February 24, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Helgoth to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Weller led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

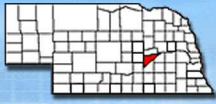
Minutes: Moved Kucera, second Kreachbaum to approve the minutes as published. Roll Call: All Ayes.

Tax corrections: Assessor Placke presented tax corrections #3697 for parcel #3276, #3698 for parcel #2704, and #3699 for parcel #2588. These are parcels the City of Central City purchased and now are going to demolish and the taxes need to be accelerated. Moved Graves, second Weller to approve tax corrections #3697 for parcel #3276, #3698 for parcel #2704, and #3699 for parcel #2588. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Kreachbaum to adjourn at 9:09 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



March 10, 2015

The Merrick County Board of Equalization met Tuesday, March 10, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kreachbaum led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Graves, second Carlson to approve the minutes as published. Roll Call: All Ayes.

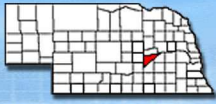
Vehicle Exemption: Moved Graves, second Helgoth to go into hearing for a vehicle exemption application for Boy Scout Troop #102 for a 2000 United trailer at 9:03 a.m. Roll Call: All Ayes. Moved Graves, second Kucera to go out of hearing at 9:04. Roll Call: All Ayes. Moved Graves, second Kreachbaum to approve the Vehicle Exemption Application for Boy Scout Troop #102 for a 2000 United trailer. Roll Call: All Ayes.

Tax corrections: Assessor Placke presented tax corrections #3700 for Senkbile Farms Inc. for personal property that is being sold and the tax have to be accelerated. Moved Kucera, second Helgoth to approve tax correction #3700 for Senkbile Farms Inc. for personal property that is being sold and the tax have to be accelerated. Roll Call: All Ayes.

Adjourn: Moved Helgoth, second Weller to adjourn at 9:08 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



March 24, 2015

The Merrick County Board of Equalization met Tuesday, March 24, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, , Helgoth, and Wiegert were present. Kreachbaum was absent County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Helgoth led the Pledge of Allegiance to the Flag.

Kreachbaum present at 9:03 a.m.

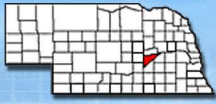
Agenda: Moved Kucera, second Carlson to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kucera, second Kreachbaum to approve the minutes as published. Roll Call: All Ayes.

Adjourn: Moved Graves, second Weller to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



April 14, 2015

The Merrick County Board of Equalization met Tuesday, April 14, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Kreachbaum, Helgoth, and Wiegert were present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kucera let the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Graves, second Carlson to approve the minutes of March 24, 2015. Roll Call: All Ayes.

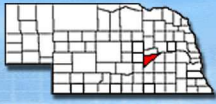
Protest Hearing: Moved Graves, second Carlson to go into a public hearing at 9:01 a.m. to hear the tax protest for Litzenberg Memorial County Hospital #2015-1A, parcel 2704. Roll Call: All Ayes. Julie Murray asked to reconsider on 2014 taxes assessed for Merrick Manor. Assessor Placke says it has been taxed ever since it has been empty. Prior to that it was exempt. Assessor Placke also mention that the 2015 taxes will be between seller & buyer. New owner has right to appeal the value this coming June. Julie Murray said that Litzenberg was protesting over \$6000.00 in taxes. Moved Graves, second Kucera to go out of the public hearing at 9:11 a.m. Roll Call: All Ayes. Moved Graves, second Kucera to deny the exemption of Protest #2015-1A, parcel 2704 for Litzenberg Memorial County Hospital. Rights of appeal have passed. Roll Call: All Ayes

Tax Corrections: Assessor Placke presented tax corrections #2798 for Harold & Dorothy Cook, Lot 3 & 4, & Pt Lot 5, Block 9, East Addition, Central City because of a homestead exemption adjustment by the NE Dept. of Revenue. Moved Kucera, second Wiegert to approve tax corrections #2798 for Harold & Dorothy Cook, Lot 3 & 4, & Pt Lot 5, Block 9, East Addition, Central City because of a homestead exemption adjustment by the NE Dept. of Revenue. Roll Call: All Ayes

Adjourn: Moved Kucera, second Helgoth to adjourn at 9:16 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Denise Fowler, County Clerk Assistant



Merrick Board of Equalization Minutes



April 27, 2015

The Merrick County Board of Equalization met Monday, April 27, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Helgoth, Kucera, Kreachbaum, Carlson, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Carlson led the Pledge of Allegiance to the Flag.

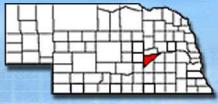
Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Helgoth, second Carlson to approve the minutes as published for April 14, 2015. Roll Call: All Ayes

Adjourn: Moved Kucera, second Weller to adjourn at 9:02 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Trisha Fate-Strobel, Deputy County Clerk



Merrick Board of Equalization Minutes



May 12, 2015

The Merrick County Board of Equalization met Tuesday, May 12, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Weller, and Wiegert present. County Attorney Homolka was also present. Helgoth was absent.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Carlson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Graves led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Carlson to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Graves, second Kreachbaum to approve the minutes as published for April 27, 2015. Roll Call: All Ayes

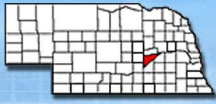
Protest hearing dates and times: Protest hearing dates and times of Thursday, June 25, 2015 at 9:00 a.m., Thursday, July 2, 2015 at 4:00 p.m. and only if needed Tuesday, July 7, 2015 at 9:00 a.m. with the final hearings being Tuesday, July 21, 2015 at 9:30 a.m. were presented to the Board for their approval after the approval of the Assessor and County Clerk. Moved Graves, second Carlson, to approve the Protest hearing dates and times of Thursday, June 25, 2015 at 9:00 a.m., Thursday, July 2, 2015 at 4:00 p.m. and only if needed Tuesday, July 7, 2015 at 9:00 a.m. with the final hearings being Tuesday, July 21, 2015 at 9:30 a.m. Roll Call: All Ayes.

Tax Corrections: Tax correction #3702 for Wesley Smith for a duplicate of personal property Schedule 1348, they were charging him twice, tax correction #3703 for Andy Faeh for irrigation equipment that is being sold and the taxes need to be accelerated, tax correction #3704 for Mesner Family Farms for irrigation equipment being sold and the taxes need to be accelerated and tax correction #3705 for Horvath Towers III, LLC for a clerical error, tax correction #3706 for Thaddeus Ziemba for duplicate taxation on equipment located in Nance County. Moved Graves, second Kucera to approve tax correction #3702 for Wesley Smith for a duplicate of personal property Schedule 1348, they were charging him twice, tax correction #3703 for Andy Faeh for irrigation equipment that is being sold and the taxes need to be accelerated, tax correction #3704 for Mesner Family Farms for equipment being sold and the taxes need to be accelerated and tax correction #3705 for Horvath Towers III, LLC for a clerical error, Tax correction #3706 for Thaddeus Ziemba for duplicate taxation on equipment located in Nance County. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Carlson to adjourn at 9:11 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



May 26, 2015

The Merrick County Board of Equalization met Tuesday, May 26, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Graves, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kreachbaum led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kucera, second Kreachbaum to approve the minutes of the May 12, 2015 meeting as printed. Roll Call: All Ayes.

Vehicle Exemption: A Vehicle Exemption Application for Covenant Cedars Bible Camp for a 1998 Chevrolet Pickup, 1994 Ford Sport Van, 2000 Ford Ecoline Wagon, 1998 Dodge Pickup, 2005 GMC Crew Pickup, 2007 Homemade utility trailer, 1990 Manufactured utility trailer, 1980 H&H utility trailer, and 1993 GMC Dump Truck. Moved Carlson, second Graves to approve the Vehicle Exemption Application for Covenant Cedars Bible Camp for a 1998 Chevrolet Pickup, 1994 Ford Sport Van, 2000 Ford Ecoline Wagon, 1998 Dodge Pickup, 2005 GMC Crew Pickup, 2007 Homemade utility trailer, 1990 Manufactured utility trailer, 1980 H&H utility trailer, and 1993 GMC Dump Truck. Roll Call: All Ayes.

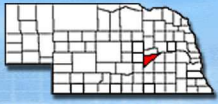
Value change: Assessor Placke said that she needed the Board's approval to make changes in valuation after March 19. Moved Graves, second Weller to approve of the Assessor making changes in valuation after March 19. Roll Call: All Ayes. Assessor Placke said the notice of valuation changes will go out in the mail on Friday.

Tax correction: Assessor Placke needed Board approval of tax correction #3707 for Dale and Lois Parker for a homestead exemption for 2013 that was adjusted by the Department of Revenue. Moved Kucera, second Weller to approve tax correction #3707 for Dale and Lois Parker for a homestead exemption for 2013 that was adjusted by the Department of Revenue. Roll Call: All Ayes.

Adjourn: Moved Graves, second Kucera to adjourn at 9:08 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



June 9, 2015

The Merrick County Board of Equalization met Tuesday, June 9, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kucera led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Weller to approve the May 26, 2015 minutes as published. Roll Call: All Ayes.

Tax correction: Assessor Placke presented tax correction 3708 for Merrill and Carol Bailey for parcel ID 3254 for a homestead exemption that was adjusted by the Department of Revenue. Moved Graves, second Carlson to approve tax correction 3708 for Merrill and Carol Bailey for parcel ID 3254 for a homestead exemption that was adjusted by the Department of Revenue. Roll call: All Ayes.

Adjourn: Moved Kreachbaum, second Kucera to adjourn at 9:06 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



June 23, 2015

The Merrick County Board of Equalization met Tuesday, June 23, 2015 at 9:04 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:04 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:04 a.m. Roll Call: All Ayes
Carlson led the Pledge of Allegiance to the Flag.

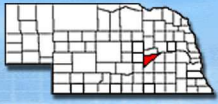
Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Graves to approve the June 9, 2015 minutes as published. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Kreachbaum to adjourn at 9:06 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



June 25, 2014

The Merrick County Board of Equalization met Thursday, June 25, 2014 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Helgoth, Kucera, Carlson, Kreachbaum, Weller and Wiegert present. County Attorney Homolka was also present. Graves was absent.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Carlson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Weller led the Pledge of Allegiance to the Flag.

The Merrick County Board of Equalization proceedings are recorded and the Board of Equalization recordings are the official record.

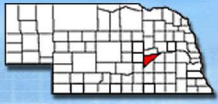
Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

County Clerk Wichmann swore in Assessor Placke.

Tax Protests: 9:00 a.m.: C. Richard Johnson, parcel #2002.30 said he was there to talk about Grigsby Estates. They own a lot there and it is assessed for \$65,000.00. Them and four others have not lake or river access and would like it lowered to \$40,000.00. These five lots were never meant to have access. These lots were listed for \$40,000.00. Assessor Placke said she has all of the lots in that sub assessed at \$65,000.00. **Read into record:** Richard Ahlschwede, parcel #2397, this is next to Hedglin Auction to the south; Andrew & Michelle Rice, parcel #5390.01, Assessor Placke thought they think the assessed value should be 75% of the appraisal but the residential should be 100% of the appraisal; Landon & Emily McCormick, parcel 4804.01, Assessor Placke said they paid \$45,000.00 for the tract; Warren Hudnall, parcel #4394, requested \$10,000.00 for assessed value of his buildings because the house is abandoned and dilapidated and needs to be burned. The grain bins are not being used and can't be sold. Jennifer Myers, from the Assessor's Office, said she advised him to protest this assessed value because it was too high; Mike Reeves c/o Reeves Farm, parcel 1599.01 requested that the valuation of the building be lowered and attached a copy of the invoice for his new bin; 9:30 a.m. Renewed Foundations, LLC, parcel #2705 was represented by Cliff Mesner said that the building is the former Merrick Manor and they bought it for \$25,000.00 and was filled with asbestos. It was also on the market for a very long time. The property will probably be TIFed in order for the City of Central City to recoup the money they have put into it and that the Assessor knows about TIF because she has been a part of it since day one; Harold Zmek, parcel #4175, is not ideal field to farm or irrigate because of the shape, parcel 5382 is wet land grass and has no feed value, parcel 4177 is pasture and should be valued lowered because it is wetland, prairie creek runs through it and there is waste land, and parcel #4174 the land should be lowered because because the pasture is wetland and prairie creek wasteland and the irrigated land should be lowered because it is an irregular shape and it is hard to farm and irrigate.

Graves present at 9:50 a.m.

10:10 a.m. James Willman representing Wilbur Meyer Farms, parcel #'s 5003, 5008, 5004, 5187, 5014, and 5105 said they are not getting the bushels off the land because of the shape the land is now. Some of the ground is low. Ground is not bringing in the high numbers that are driving land prices up. He is just asking for no change from last year. **Read into record:** Gary and Edwardine Lindgreen parcel #'s 982 hasn't been irrigated for years and Assessor Placke said it will be certified dryland by the NRD and it was dry January 1 and should be assess as dry, and 1475 is irrigated grassland and not cropland per the protest; Green Plains Central City, parcel 1937.01 requesting building be reduced by the amount of conveyors valuation which should be classified as personal property and were reported both. Assessor Placke said they are having problems with personal and real property. Green Plains Grain Company LLC, parcel 4062, requesting building valuation be zero because the bulkhead storage listed as real property is temporary grain storage and should be classified as personal property. Green Plains Grain Company LLC, parcel #8518 requesting buildings be reduced the real property valuation by the amount of the bucket elevator valuation which should be classified as personal property and was reported as both; Winfield Solutions LLC, parcel # 4234.01 requesting buildings be reduced because some metal tanks are assessed as real property and should be personal and not all personal property was assessed per reported costs; Ronald Miller, parcel # 2065, requesting reducing land value because there have been no improvements made and parcel #1111 requesting land valuation be reduced because there have been no improvements for the last 10 years and it is unreasonable to raise accretion; Donald Lewis, parcel #1410, requested land valuation be lower because the increase is way too much; Peggy Lechner, parcel #2002.13, requested the land and building valuations be lowered because the total house does not have floor coverings, only 3 rooms in the basement and the living room ceiling have drywall, and the home is not



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landscaped and does not have grass. She was also upset that someone doing assessments walked into the dwelling when they, the owners were not home; Jackie Dawson & Ray Reha, parcel #6260, requesting building valuation be lowered because buildings are in bad shape and need a lot of repair; Chad & Catrina Delosh, parcel #4987, requested their building value be lowered because the only improvements made was a pole shed which cost under \$5,000.00 but Assessor Placke said the purchase price of the property in 2014 was \$395,000.00; Robert J. Murray Revocable Trust, parcel #4315, requested lowering the land valuation. Assessor Placke said she has visited with Mr. Murray and he realizes Nebraska is sales oriented. Nebraska is based on sales not income or production.

Recess: Moved Kucera, second Graves to recess at 11:45 a.m. Roll Call: All Ayes.

July 2, 2015

Moved Kucera, second Graves to reconvene at 4:00 p.m. Roll Call: Ayes: Helgoth, Weller, Graves, Kucera, and Wiegert. Nays: None Carlson and Kreachbaum were absent. Clerk Wichmann swore in Jennifer Myers who works in the Assessor's Office.

Agenda: Clerk Wichmann told the Board that Donald Miller had called and said that he would not be able to be present today. Moved Graves, second Kucera to approve the amended agenda. Roll Call: All Ayes.

4:00 p.m. Courtney Dalrymple said the \$191,000.00 does not equal what they built their home for. They themselves built the house. The improvement was made on the land that her parents own. Kreachbaum was present at 4:06 p.m. Jen Myers said that Darrel Stanard and she had went through the home last Friday. There is 2020 feet of the basement that is unfinished and is just used for storage. There is an attached garage. Dalrymple said they hired out the basement to be poured. Additional charges were for cement at \$15,293.00 and cabinets for \$10,921.36. On January 1st they were at 95% completion and Darrel Stanard had said there was still 5% that still needs to be completed. The basement has the capability of being finished.

Read into record: Karen Flodman protest #20150036 parcel \$4719 most of this ground is low wet land and there are no crops raise on here. It is mostly grass. Donald Miller protest #20150041 parcel #5243 is where is house is. Miller said the seven acres around the house was converted to dryland this year. Assessor Placke said she had not received any word that he has decertified any irrigated land to dryland. Donald Miller protest #20150042 parcel #4767 said this was raised \$1,200.00 per acre in one year. Donald Miller protest #20150043 parcel # 4298 said this valuation was too high.

4:20 p.m. Cleo Skinner parcel # 1573 wanted to know why the county hired a surveyor to change the county line. Assessor Placke told Skinner that the county line was established as a permanent base and will not be changed every year like it had been in the past. Assessor Placke told her that Merrick County had a floating boundary and the other counties had a definite boundary. Skinner said that they had taken four acres out of Merrick County and put them into Hamilton County. Placke told Skinner she would get a copy of the NRD certification and send it to her.

4:30 p.m. Darren Brown parcel #5428 was asking for some relief on their old home. Darrel Stanard and Myers went through the house last week and Stanard was in agreement that something had to be done. Before the house can be moved the 2015 taxes need to be paid. Their valuation will be on the new house and they added \$10,000.00 that they agreed upon for the old house.

4:40 p.m. Brian Tibbetts representing Larry Happy parcel #6358 the Palmer Service Center said they have \$280,000.00 in the building and that was including everything. Tibbetts said they would sell if someone wanted to pay \$700,000.00 for it. Myers said they have an appointment to go through the business next Monday at 8:00 a.m. The underground tanks are fiberglass double walled and are valued at \$100,000.00. 75% of the building is used for repair and service and 25% is retail. The building needs to be re-measured.

5:00 p.m. Ken Aerni parcel #2156 said if he were to sell this piece the creek would make a big difference. Parcel # 2157 is strictly and NRD deal and thinks the creek is the problem there too. He said the NRD rounded it off instead of squaring it off. There is at least 3.5 acres that are dry. Parcel #2081 there is 10.9 acres of creek and this is Warm Slough and 2.4 acres is NRD. Parcel #1889.01 is not all irrigated.

5:10 p.m. Sherry Long parcel #2872 said her taxes were raised for a lean-to to an existing structure. The building permit was denied by Mr. Cordson. Her land is zoned AG-1 and the property is grandfathered in and she has a letter from the city attorney stating that and they can have up to three animals. The lean -to does not have a roof and it is not complete. They missed the date that the Assessor could change the information, so she was told she would have to protest. She will have to get her permit resubmitted. Irene Kula had it listed as horse property. Her permit was denied based on the city saying her property is residential and she says she is agricultural.

5:20 p.m. Lonnie Nunnenkamp parcel # 1676 said they have had two valuation increases two years in a row. He said it is hard to set budgets and to work with a lender. Nunnenkamp does not feel they have top ground soil. He just purchased water rights to 147 acres. He is new to this and wanted to meet with the Board. Board said it is unusual the whole tract is all the same soil.



Merrick Board of Equalization Minutes



5:30 p.m. Mark Carlson representing Stewart Auto parcel #2735 said the property has deteriorated and the roof is leaking. The only thing he had done is have the electricity turned on. This building is being used for storage. His office is across the street. The water and sewer are turned off in this building. He purchased the property for \$42,500.00. Carlson said that at some point he will moved and refurbish the building. Myers said that she and Stanard had been in there the first of the year and she said there was a desk and a computer in there. Myers said there was some cleaning up done in there and that is why she and Stanard put the valuation where it is.

Read into record: Don Miller parcel #4767 the valuation is too high and parcel #4296 is also valued to high. Assessor Placke said parcel #4296 is the parcel that TERC upheld the County valuation last year. Steve and Amy Kula parcel #104 said this ground has hard time raising 125 bushel per acre and is heavily populated with deer. It has a very poor well and the south side cannot be accessed by big equipment. You have to drive through the neighbor's yard to access the south side. Helen Goranson parcel #634 said there is a lot of alkali and poor yields. Bader North Apartments parcel #'s 3490.01, 3490.02, 3490.03, 3490.04, 3490.05, 3490.06, 3490.07, and 3490.08 are an IRS Section 42 rent restricted property. They can only charge so much rent. Southeast Villa parcel #'s 3489.00, 3489.01, 3489.02, 3489.03, 3489.05, and 3498.06 are IRS Section 42 rent restricted property. Calvin Holz parcel #3697.03 said the farm ground is devaluing nationwide and there have been no improvements on this ground. Parcel #1945.03 is a development that is now a subdivision. Wilfried Gratzel parcel #204.08 said the total improvements done was \$3,000.00 and the project is still under construction and in a raw stage, absolutely not livable with no electricity, plumbing, or heating. Myers said there is livable space above the garage.

Recess: Moved Kucera, second Kreachbaum to recess at 6:55 p.m. Roll Call: All Ayes.

July 21, 2015

Moved Kucera, second Graves to reconvene as Board of Equalization at 9:30 a.m. Roll Call: Weller, Carlson, Kreachbaum, Kucera, and Wiegert. Helgoth was absent. County Attorney Homolka and her intern Chase Samuelson were present.

Carlson led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Carlson to approve the agenda as presented. Roll Call: All Ayes.

Tax Protests: Assessor Placke went through all 65 protests and gave the Board her recommendations and heard comments if there were any from the Board. Listing of the Assessors recommendations and the Boards decisions will follow.

Helgoth was present at 10:25 a.m.

Protests 20150006 Mike Reeves c/o Reeves Farm parcel 1599.01 was pulled for discussion. Moved Kreachbaum, second Graves to reduce the building valuation of \$84590.00 by \$10,835.00 making the building valuation \$73,755 that was requested by Reeves. Roll Call: Ayes: Kucera, Kreachbaum, and Graves. Nays: Carlson, Weller, Helgoth, and Wiegert. Motion failed.

Kucera absent at 1:00 p.m.

Protest 20150044 for Steven & Amy S. Kula parcel 104 was pulled for discussion. Moved Graves, second Kreachbaum to lower the valuation the same way as the Board did two years ago to the land adjacent to this parcel as follows: 15.45 acres from 2A to 3A and 2.76 acres from 1A1 to 3A and leave 2.72 acres at 1A1. Roll Call: All Ayes.

Moved Weller, second Graves to go with the Assessor's recommendation on all of the tax protests except protest 20150044 for Steven & Amy Kula. Roll Call: All Ayes.

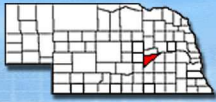
Valuation change: Assessor needed the Board approval to send a Notice of Valuation Change for parcel #1889.00 for Michael & Sherry Siwinski because of a correction of a survey as part of protest \$20150040.

Moved Graves, second Helgoth to approve the sending of a Notice of Valuation Change for parcel #1889.00 for Michael & Sherry Siwinski because of a correction of a survey as part of protest \$20150040. Roll Call: All Ayes.

Adjourn: Moved Helgoth, second Carlson to adjourn at 1:14 p.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk

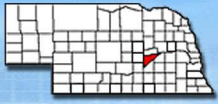


Merrick Board of Equalization Minutes



Final Property Valuation Protest Decisions for 2015

Protest #	Name of Person filing Protest	Parcel #	Assessor's Recommendation	Board's Decision
20150001	Richard A. Ahlschwede	2397	Reduce due to condition. House is gutted & not liveable	Reduce value based on Assessor's recommendation
20150002	Andrew W. & Michelle J. Rice	5390.01	Residential property to be values at 100%. Reduce due to change in square footage & quality	Reduce value based on Assessor's recommendation
20150003	Landon & Emily McCormick	4804.01	No change. Value supported by the market & sale	No change based upon Assessor's recommendation
20150004	Wilfried Gratzel	204.08	Reduce due to percent of completion.	Reduce value based on Assessor's recommendation
20150005	Warren Hudnall	4394	Reduce value due to condition of house. Not liveable.	Reduce value based on Assessor's recommendation
20150006	Mike Reeves c/o Reeves Farm	1599.01	No change - Property owner received 20% order early discount	No change based upon Assessor's recommendation
20150007	Adam & Courtney Dalrymple	8546	Reduce due to incompleteness. Functional depreciation increased	Reduce value based on Assessor's recommendation
20150008	Gary & Edwardine Lindgreen	982	Change irrigated to dry due to decertification & value accordingly	Reduce value based on Assessor's recommendation
20150009	Gary & Edwardine Lindgreen`	1475	Change 131.39 from irrigated to irrigated grass & value accordingly	Reduce value based on Assessor's recommendation
20150010	Green Plains Central City LLC	1937.01	Reduce value due to conveyors being personal property. Accept personal property filing as amended	Reduce value based on Assessor's recommendation
20150011	Green Plains Grain Company LLC	4062	"Temporary Grain Storage" is real property & equalized with like properties. Reduce for "Temporary Grain Storage" on personal property	Reduce personal property value based on Assessor's recommendation
20150012	Green Plains Grain Company LLC	8518	Reduce due to leg being personal property	Reduce value based upon Assessor's recommendation
20150013	Winfield Solutions LLC	4234.01	No change to real property. Hoppers are real & equalized with like properties Add omitted items to 2015 personal property schedule	No change to real property based upon Assessor's recommendation
20150014	Harold Zmek	4175	No change. Property equalized with like properties	No change based upon Assessor's recommendation
20150015	Harold Zmek	5382	No change. Property equalized with like properties	No change based upon Assessor's recommendation
20150016	Harold Zmek	4177	No change. Property equalized with like properties	No change based upon Assessor's recommendation
20150017	Harold Zmek	4174	No change. Property equalized with like properties	No change based upon Assessor's recommendation
20150018	Renewed Foundations LLC	2705	Reduce value of building due to identifiable problems. Value supported by the sale	Reduce value based on Assessor's recommendation
20150019	Wilbur Meyer Farms Inc.	5003	No change. According to Nebraska statutes, agland to be valued according to sales not production capability	No change based upon Assessor's recommendation
20150020	Wilbur Meyer Farms Inc.	5008	No change. According to Nebraska statutes, agland to be valued according to sales not production capability	No change based upon Assessor's recommendation
20150021	Wilbur Meyer Farms Inc.	5004	No change. According to Nebraska statutes, agland to be valued according to sales not production capability	No change based upon Assessor's recommendation
20150022	Wilbur Meyer Farms Inc.	5187	No change. According to Nebraska statutes, agland to be valued according to sales not production capability	No change based upon Assessor's recommendation
20150023	Wilbur Meyer Farms Inc.	5014	No change. According to Nebraska statutes, agland to be valued according to sales not production capability	No change based upon Assessor's recommendation
20150024	Wilbur Meyer Farms Inc.	5105	No change. According to Nebraska statutes, agland to be valued according to sales not production capability	No change based upon Assessor's recommendation
20150025	Ronald B. Miller	2065	No change. Value supported by the market	No change based upon Assessor's recommendation
20150026	Ronald B. Miller	1111	No change. Value supported by the market	No change based upon Assessor's recommendation
20150027	Donald Lewis	1410	No change. Values supported by the market. Equalized with like properties	No change based upon Assessor's recommendation
20150028	Peggy Lechner	2002.13	No change.	No change based upon Assessor's recommendation
20150029	Jackie Dawson & Ray Reha	6260	Reduce value due to condition	Reduce value based upon Assessor's recommendation
20150030	Chad W. & Catrina M. DeLosh	4987	No change. Value supported by the sale	No change based upon Assessor's recommendation
20150031	Robert J. Murray Rev. Trust	4315	No change. Value supported by the market.	No change based upon Assessor's recommendation
20150032	C. Richard & Nancy B. Johnson	2002.3	Reduce based on listed price. Review Lots 30 - 34 for 2016	Reduce value based upon Assessor's recommendation
20150033	Cleo Skinner	1573	No change. Irrigated land values increased for 2015. Property owner should contact Hamilton County for additional acres to be assessed	No change based upon Assessor's recommendation
20150034	Darrin Brown	5428	Reduce value of older house due to condition	Reduce value based upon Assessor's recommendation
20150035	Larry Happ	6358	Correct square footage & change quality and value accordingly	Reduce value based upon Assessor's recommendation
20150036	Karen S. Flodman	4719	No change. Value supported by the market.	No change based upon Assessor's recommendation
20150037	Kenneth R. Aerni Sr.	2156	Review land use according to NRD certification - value accordingly	After review by Board of Equalization change as indicated based upon Assessor's recommendation
20150038	Kenneth R. Aerni	2157	Update land use according to NRD	After review by Board of Equalization



Merrick Board of Equalization Minutes



July 14, 2015

The Merrick County Board of Equalization met Tuesday, July 14, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kreachbaum led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Kucera to approve the June 23, 2015 minutes as published. Roll Call: All Ayes.

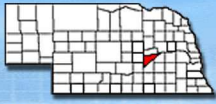
Vehicle Exemption: Moved Graves, second Kucera to open the hearing at 9:04 a.m. for an Application for Exemption for Nebraska Christian Schools for nine vehicles. Roll Call: All Ayes.

Moved Graves, second Weller to close the hearing for the Application for Exemption from Nebraska Christian Schools for nine vehicles at 9:05a.m. Roll Call: All Ayes. Moved Kucera, second Carlson to approve and have the Chairman sign the Application for Exemption for Nebraska Christian Schools for nine vehicles. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Helgoth to adjourn at 9:07a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



July 28, 2015

The Merrick County Board of Equalization met Tuesday, July 28, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Graves led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

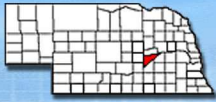
Minutes: Moved Graves, second Weller to approve the July 14, 2015 minutes as published. Roll Call: All Ayes.

Certification: County Clerk Wichmann let the Board know that the County Assessor had certified to the Board to the Board of Equalization/County Clerk that a copy of that portion of the property record file that substantiates the calculation of the protested values is maintained in her office in electronic or paper form.

Adjourn: Moved Kucera, second Kreachbaum to adjourn at 9:03a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



August 11, 2015

The Merrick County Board of Equalization met Tuesday, August 11, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Helgoth led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Weller to approve the agenda as presented. Roll Call: All Ayes.

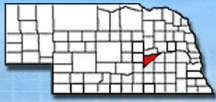
Minutes: Moved Kreachbaum, second Kucera to approve the July 28, 2015 minutes as published. Roll Call: All Ayes.

Tax Correction: Tax correction #3709 for John & Susan Theis for improvements that were sold on parcel ID # 311. Assessor Placke said the home site had been sold and the buildings went to the new owner and were never taken off of Theis. It was being double taxed. Moved Kucera, second Kreachbaum to approve the tax correction #3709 for John & Susan Theis for improvements that were sold on parcel ID # 311. Roll Call: All Ayes. Moved Graves, second Kreachbaum to approve of the Assessor taking off the value of the buildings on parcel ID#311 from the 2015 assessment roll. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Kreachbaum to adjourn at 9:05a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



August 25, 2015

The Merrick County Board of Equalization met Tuesday, August 25, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Helgoth, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Carlson led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Weller to approve the August 11, 2015 minutes as published. Roll Call: All Ayes.

Application of Exemption: Moved Kucera, second Kreachbaum to approve the Application of Exemption for Palmer Boy Scout Troop #16 for a 2007 Royal two wheel trailer. Roll Call: All Ayes.

Tax Correction: Moved Kucera, second Graves to approve tax correction #3710 for Chad & Staci Lemburg due to TERC action. Roll Call: All Ayes.

Adjourn: Moved Graves, second Helgoth to adjourn at 9:08 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



September 8, 2015

The Merrick County Board of Equalization met Tuesday, September 8, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Weller, and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Carlson led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Weller to approve the agenda as presented. Roll Call: All Ayes.

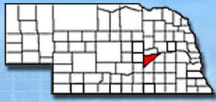
Minutes: Moved Kreachbaum, second Graves to approve the August 25, 2015 minutes as published. Roll Call: All Ayes.

Refund of taxes: Moved Graves, second Kucera to table the refund of the 2012, 2013, and 2014 real and personal property taxes for Green Plains Central City LLC until a later date. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Kreachbaum to adjourn at 9:17a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



September 22, 2015

The Merrick County Board of Equalization met Tuesday, September 22, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Weller, Helgoth and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Weller led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Kucera to approve the agenda as presented. Roll Call: All Ayes.

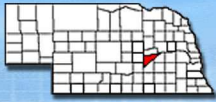
Minutes: Moved Weller, second Carlson to approve the September 8, 2015 minutes as published. Roll Call: All Ayes.

Tax Correction: Moved Kucera, second Graves to approve and have the Chairman sign tax correction #3711 for Sunheat International for equipment being moved out of the county. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Helgoth to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



October 13, 2015

The Merrick County Board of Equalization met Tuesday, October 13, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Weller, Helgoth and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kreachbaum led the Pledge of Allegiance to the Flag.

Agenda: Moved Graves, second Weller to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kucera, second Carlson to approve the September 22, 2015 minutes as published. Roll Call: All Ayes.

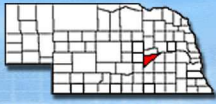
Tax Correction: Moved Weller, second Graves to approve and have the Chairman sign tax correction #3712 for Robert & Betty Sullivan for equipment that was sold. Roll Call: All Ayes.

RESOLUTION 2015-21: Moved Helgoth, second Graves to set the 2015 tax levies as presented. Roll Call: All Ayes.
RESOLUTION 2015-21 is on file in the County Clerk's Office for public viewing.

Adjourn: Moved Kucera, second Helgoth to adjourn at 9:12 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



October 27, 2015

The Merrick County Board of Equalization met Tuesday, October 27, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Kreachbaum, Carlson, Weller, Helgoth and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Helgoth led the Pledge of Allegiance to the Flag.

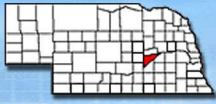
Agenda: Moved Kucera, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Weller to approve the October 13, 2015 minutes as published. Roll Call: All Ayes.

Adjourn: Moved Carlson, second Graves to adjourn at 9:02 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



November 10, 2015

The Merrick County Board of Equalization met Tuesday, November 10, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Helgoth and Wiegert present. Kreachbaum was absent. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Carlson to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kucera led the Pledge of Allegiance to the Flag.

Agenda: Moved Kucera, second Graves to approve the agenda as presented. Roll Call: All Ayes.

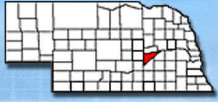
Minutes: Moved Graves, second Kucera to approve the October 27, 2015 minutes as published. Roll Call: All Ayes.

Motor vehicle exemption: Moved Kucera, second Graves, so approve the application for exemption for motor vehicle taxes for Chapman United Methodist Church for a 2006 Ford van. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Helgoth to adjourn at 9:04 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



November 24, 2015

The Merrick County Board of Equalization met Tuesday, November 24, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Helgoth, Kreachbaum and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Kreachbaum to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Carlson led the Pledge of Allegiance to the Flag.

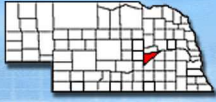
Agenda: Moved Graves, second Carlson to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Helgoth to approve the November 10, 2015 minutes as published. Roll Call: All Ayes.

Adjourn: Moved Carlson, second Graves to adjourn at 9:02 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



December 8, 2015

The Merrick County Board of Equalization met Tuesday, December 8, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Helgoth, Kreachbaum and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Graves led the Pledge of Allegiance to the Flag.

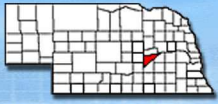
Agenda: Moved Carlson, second Kreachbaum to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Weller, second Graves to approve the November 24, 2015 minutes as published. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Weller to adjourn at 9:02a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk



Merrick Board of Equalization Minutes



December 22, 2015

The Merrick County Board of Equalization met Tuesday, December 22, 2015 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Graves, Kucera, Carlson, Weller, Helgoth, Kreachbaum and Wiegert present. County Attorney Homolka was also present.

Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and kept current and available to the public at the County Clerk's Office.

Chairman Wiegert declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 9:00 a.m.

Moved Kucera, second Graves to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Kucera led the Pledge of Allegiance to the Flag.

Agenda: Moved Carlson, second Helgoth to approve the agenda as presented. Roll Call: All Ayes.

Minutes: Moved Kreachbaum, second Weller to approve the December 8, 2015 minutes as published. Roll Call: All Ayes.

Vehicle Exemption: Moved Kucera, second Graves to approve the Application for Exemption from Motor Vehicle Taxes for Heartland Evangelical Free Church for a 2007 Chevrolet Van. Roll Call: All Ayes.

Vehicle Exemption: Moved Graves, second Weller to approve the Application for Exemption from Motor Vehicle Taxes for Central City Grace Ministries DBA Grace Bible Fellowship for a 2004 Chevrolet Express Cutaway G30. Roll Call: All Ayes.

Adjourn: Moved Kucera, second Graves to adjourn at 9:05 a.m. Roll Call: All Ayes.

/s/Roger Wiegert, Chairman

/s/Marcia Wichmann, County Clerk